Fund Source Report
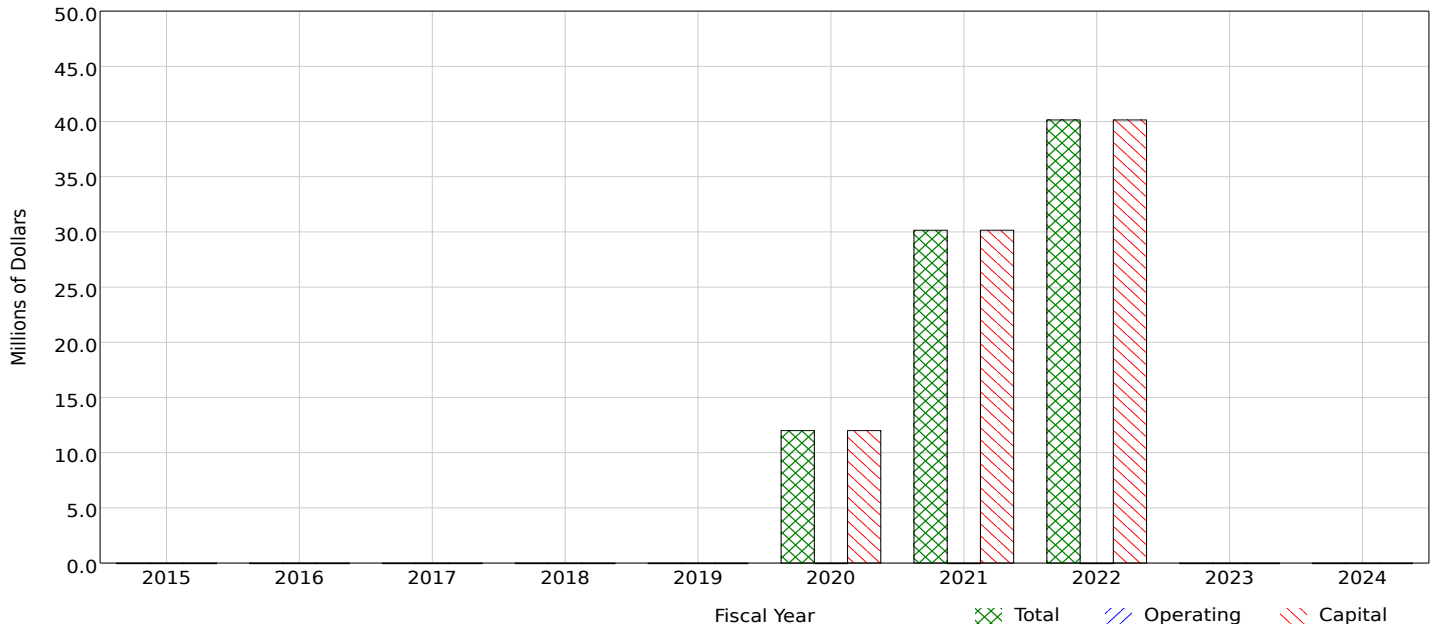
1255   Reapprops   Reappropriations

Year Authorized	Year Repealed	Active?	Mental Health?	Duplicated?	Fund Group
FY21		Yes	No	Yes	Other Designated

Operating and Capital Appropriations

Legal Authority
Legislative Finance Division tracking code

Source of Revenue
Capital projects appropriated in closed fiscal years. Because funding for those projects was counted in the year appropriated, reappropriations are reflected as duplicated expenditures.

Restrictions on Use
This code should never appear in a section 1 transaction; it is to used only for language transactions.

Description and History
November 2019
This fund code is used to track reappropriations of funding from past capital projects. Reappropriations do not count as current-year spending because the funding was already counted in the year of the original appropriation. This code allows for that funding to be tracked more easily without it being counted as current-year spending. Since reappropriations are always language items, this fund code will never appear in a budget bill.

Reappropriations are represented in the budget system with two transactions. The first transaction uses code 1255 and appears in reports as duplicated funding. This makes it clear how reappropriations change throughout the budget process -- it will show in a report whether a reappropriation was increased, decreased, or vetoed. A second transaction uses the same fund code as the funds being reappropriated. This transaction goes in the reappropriations column, which is reported in the Summary of Appropriations after session. Only the first transaction will be used in reports during session.

This code takes effect in SLA 2020 appropriation bill. As of November 2019, it has not been retroactively applied to reappropriations made before SLA 2020.